

The Butchers have a long history of service to their country: Mrs. Butcher served in the Air National Guard for 14 years, and Mr. Butcher spent 26 years in the U.S. Air Force. When asked why they use their restaurant to lead patriot efforts, Mr. Butcher said, "It's like anything else, it's just something you naturally know is right. There are a lot of organizations out there that need help."

Again, I commend Mr. and Mrs. Butcher for their efforts in Pataskala and congratulate them on being finalists for the Restaurant Neighbor Award.

CONFERENCE REPORT ON H.R. 4520;
AMERICAN JOBS CREATION ACT
OF 2004

SPEECH OF

HON. ANDER CRENSHAW

OF FLORIDA

IN THE HOUSE OF REPRESENTATIVES

Thursday, October 7, 2004

Mr. CRENSHAW. Mr. Speaker, I rise today to express my strong opposition to an unfair tax increase contained in the conference report of H.R. 4520, the American Jobs Creation Act of 2004.

Overall I believe this bill is well crafted and contains a great number of provisions that will significantly benefit individuals, businesses and other job creators in this Nation. I commend the Ways and Means Committee and Chairman Bill Thomas for their hard work and determination on this complex and vital piece of legislation.

I must, however, express my strong opposition to an unfair tax increase for Florida's cigar manufacturers. A provision added in the final hours of the conference will force cigar makers to pay for a tobacco buyout that has nothing to do with the kind of tobacco used in cigars. This new provision—which was not included in either the House or Senate-passed versions of the American Jobs Creation Act—amounts to a \$282 million tax increase and Florida companies will pay more than 75 percent of this new tax.

Mr. Speaker, well over 95 percent of the tobacco grown in this country is produced under a federal price support program. Cigar manufacturers do not use the type of tobacco produced under this program. According to industry reports, 99.9 percent of all quota tobacco produced in the United States in 2002 was used by someone other than a cigar manufacturer. Yet under the American Jobs Creation Act, cigar makers are being forced to finance the phase-out of this government support program. Assessing cigar makers for the tobacco buyout fails any test of fairness. We should not increase taxes on an industry by imposing so-called "assessments" unless the new tax has something to do with the purpose of the new program.

To make matters worse, the cigar tax assessments appear to be imposed unfairly within the cigar industry. The Internal Revenue Code distinguishes between "small" cigars and "large" cigars. Unlike cigarettes, cigars come in a wide variety of shapes, sizes, and weights. The tax code recognizes these distinctions. A 10 cent cigar is not taxed the same as a \$15 premium cigar. Under the tax code, a premium "large" cigar might pay an excise tax amount that is 25 times greater

than a small cigar. Small cigars make up a small percentage of sales in the overall market, and about 2 percent of all excise taxes on cigars are collected from small cigars. Yet under the American Jobs Creation Act, small cigar manufacturers will pay about 35 percent of the new assessments, unless the Secretary of Agriculture—when writing the rules—recognizes this distinction between small and large cigars. Otherwise, small cigar manufacturers will be assessed at a level that is far out of proportion with both their current excise tax burden and their overall market share.

Mr. Speaker, this is supposed to be a jobs bill, but ironically, I believe it will eliminate tobacco jobs in my state. For the Florida cigar industry, this provision is a job killer. I would hope this issue could be revisited in the future and a correction be made to reverse this unfair tax increase.

I look forward to working with the Secretary of Agriculture to fix this issue and ensure the tax is assessed on those manufacturers actually utilizing program tobacco. Since there is no per unit assessment level for cigars set in the bill, I trust the Secretary Will recognize the inherent differences in small and large cigars and set the assessment based on the market share of the product.

PAYING TRIBUTE TO CAROLYN
CLEMENS

HON. SCOTT MCINNIS

OF COLORADO

IN THE HOUSE OF REPRESENTATIVES

Friday, October 8, 2004

Mr. MCINNIS. Mr. Speaker, I rise today to pay tribute to Carolyn Clemens, a dedicated employee of Delta County, Colorado who was recently honored for 25 years of impeccable service with the County. Carolyn is a responsible employee who engenders the trust of everyone she encounters, and I have the pleasure of recognizing her many years of service to her community before this body of Congress and this Nation.

Carolyn came to Delta with experience as a legal secretary and a background in accounting. She began her work with the county as an executive legal secretary to County Attorney and the County Commissioners where she obtained permits for all the counties gravel pits. Carolyn is currently an Administrative Assistant working directly with the County Administrator.

Mr. Speaker, Carolyn Clemens has spent 25 years serving her local government in Delta County. Her dedication to her community is highly commendable and I am honored to recognize her many years of service before this body of Congress and Nation. Thank you for all your hard work Carolyn, and I wish you, and your family all the best in your future endeavors.

RECOGNIZING DR. JOHN COBLE, OD

HON. RALPH M. HALL

OF TEXAS

IN THE HOUSE OF REPRESENTATIVES

Friday, October 8, 2004

Mr. HALL. Mr. Speaker, today I am honored to recognize Dr. John Coble of Greenville,

Texas, recipient of the 2004 American Optometric Association's Optometrist of the Year award.

After serving his country in the United States Army and Texas Army National Guard, Dr. Coble graduated from the University of Houston College of Optometry and began his distinguished career as an optometrist. He currently practices optometry in Greenville where he also serves as clinical staff at Presbyterian Hospital and as a liaison to the Medicare Carrier Advisory Committee. He is also active in the North East Texas Optometric Society, the Texoma Optometry Society, and the Student Texas Optometric Society.

Dr. Coble frequently dedicates his time and skill to a number of civic and volunteer organizations. He is active in the Greenville Chamber of Commerce, the Greenville Rotary Club, and the United Way of Hunt County. Additionally, Dr. Coble is involved in mentoring local youth, performing vision screenings for the Dallas Headstart program, coaching YMCA baseball and basketball teams, and serving as Boy Scout Leader.

Mr. Speaker, on behalf of the 4th District of Texas, I would like to congratulate and commend Dr. Coble for his recognition by the American Optometric Association and his continued involvement in the community.

HONORING MO FELLING

HON. DALE E. KILDEE

OF MICHIGAN

IN THE HOUSE OF REPRESENTATIVES

Friday, October 8, 2004

Mr. KILDEE. Mr. Speaker, I rise before you today to pay tribute to Mr. Mo Felling for attaining the honor of being the longest serving skilled trades committeeman in the history of UAW Local 599 in Flint, Michigan. On September 18, 2004, the UAW Local 599 members will honor Mr. Felling during their annual Walter Reuther award ceremony.

Mo Felling began his leadership career within UAW Local 599 in 1977 when he was elected to the post of Alternative Committeeman. In 1980 he was elected to the post of committeeman, a position he has held successfully to this date. His impeccable service and love for his fellow members is commendable. He is committed to upholding the mission set forth by Mr. Walter Reuther, which is to help people, and ensuring human dignity and social justice for all who are employed within the manufacturing automobile industry. I salute Mr. Felling for his great attention to detail and on a job well done.

Mr. Speaker, many people have greatly benefited from the leadership and service of Mr. Mo Felling. I ask my colleagues in the 108th Congress to please join me in congratulating him on obtaining his mark in history and in wishing him the very best in future endeavors.

CONGRATULATING TAIWAN ON ITS
NATIONAL DAY

HON. ALCEE L. HASTINGS

OF FLORIDA

IN THE HOUSE OF REPRESENTATIVES

Friday, October 8, 2004

Mr. HASTINGS of Florida. Mr. Speaker, October 10 marks the National Day of Taiwan,

and I rise today in support and to congratulate this beacon of democracy and freedom.

Taiwan has much to celebrate this National Day. It is a vibrant democracy where individual freedom is given the appreciation it certainly deserves. It is undeniable that Taiwan has moved rapidly toward full democracy. Elections for important posts in the government are held regularly, political parties have reached an established level of maturity, and people actively participate in the democratic process. Taiwanese citizens have a greater control over affairs of state than ever before.

There are so many throughout the international community who sincerely appreciate the political aspirations of Taiwan. Taiwan stands like an obelisk of democracy and hope in the South China Sea. Unfortunately, so many throughout the world have never fully benefited from all that Taiwan has to offer. For example, many of the medical advancements made by Taiwanese doctors and scientists have not been shared with the world because Taiwan lacks WHO membership. Taiwan enjoys one of the highest life expectancy rates in Asia, has relatively low infant and maternal mortality rates, and has eradicated major infectious diseases such as cholera, smallpox, and polio. Additionally, Taiwan's government was the first in the world to provide children with free hepatitis B vaccinations. The successes of Taiwan's medical experts must no longer remain locked in a chamber of politics, and access to these ideas must be extended to all countries.

The international community must recognize that each country in the world will benefit multi-fold from Taiwan's inclusion in the WHO, even if it is just as an observer. Until then, individuals in need of medical assistance throughout the world will not fully benefit from the wonderful advancements Taiwan has made in the field of medicine.

Mr. Speaker, health has no borders, and certainly neither does disease. Providing Taiwan with observer status in the WHO is long overdue. Taiwan is one of the most dramatic success stories of Asia. I join the people of Taiwan as they celebrate their National Day, and may America's support for the people of Taiwan be everlasting.

HONORING MICHAEL C. CUDAHY,
IN RECOGNITION OF HIS DEDICATED
SERVICE TO THE CITIZENS OF ARIZONA AND THIS
GREAT NATION

HON. JOHN B. SHADEGG

OF ARIZONA

IN THE HOUSE OF REPRESENTATIVES

Friday, October 8, 2004

Mr. SHADEGG. Mr. Speaker, I am pleased to speak on behalf of a fellow Arizonan and former colleague, Michael C. Cudahy, in recognition of his dedicated service to the citizens of the State of Arizona and this great Nation. Mike grew up in Southern California and Arizona in a family that had deep roots in the cattle and meat packing industry.

After graduating from Middlebury College in Vermont and receiving his law degree from the University of Arizona College of Law, he served as a law clerk to two justices on the Arizona Supreme Court. Mike spent the majority of his professional career as an attorney

with the Arizona Attorney General's Office, where he progressed through the office ranks from trial attorney to Chief Counsel and Senior Prosecutor, Criminal Division, during his 26 years of service. Through the administrations of numerous Attorneys General, who differed in their management styles and who were often from different political parties, Mike's talents for administration and skills as a litigator were consistently recognized and highly valued.

He is held in high esteem by his colleagues, opponents, and judges for his trial skills, integrity, professionalism, and most of all, his sound judgment. Often he served as lead trial counsel in some of the most difficult and challenging cases facing the Attorney General's Office. A man of courage and conviction, Mike always adhered to the principles of fairness, justice, and the rule of law.

Mike has always taken great pride in mentoring new attorneys, inculcating them with a deep appreciation and respect for the duties and responsibilities of serving as a member of the legal profession, especially those engaging in public service who often bear being held to a higher standard. He often opined that being an attorney was a privilege. Mike exemplified the highest and most honorable attributes expected of an attorney, and those who came under his tutelage were fortunate indeed.

Despite dealing with the frailties of individuals who entered the criminal justice system, Mike has maintained an optimistic perspective about the human spirit and our society. He has always remained positive about the world we live in and about the future of our Nation.

In his personal life, his love and devotion to his family—wife Joanie, daughter Catherine, and son John—are the cornerstones of his life's journey. Despite some recent challenges to his health, which have caused an early retirement, Mike maintains his sense of humor and optimistic outlook.

Every now and again, a special individual intersects with our own life in a profound way, and through his daily example creates a positive beam for us to follow. Michael C. Cudahy is one of these special individuals, and it is for these reasons I want to honor my friend and former colleague today.

IN MEMORY OF ANDREW J.
"JACK" ANDERSON

HON. IKE SKELTON

OF MISSOURI

IN THE HOUSE OF REPRESENTATIVES

Friday, October 8, 2004

Mr. SKELTON. Mr. Speaker, it is with deep sadness that I inform the House of the death of Mr. Andrew J. "Jack" Anderson of Harrisonville, Missouri.

Jack was born in Harrisonville, Missouri on September 27, 1924, son of William Monroe and Prudilee (Mathews) Anderson. He graduated from Harrisonville High School in 1942 and went on to answer his call to duty. Jack served his country by enlisting in the Navy in October 1942. He received a commission as an officer and earned his wings as a Navy Fighter Pilot. After serving in World War II, Jack came home and continued his service in the Navy reserves until 1959, when he was discharged with the rank of Lieutenant.

On March 27, 1945, Jack was united in marriage to Dorothea Ann Gaston. Their mar-

riage, which lasted 54 years, was truly a story of love and admiration. Jack and his wife also were the proud parents of two sons, Andrew and Kevin.

After returning from World War II, Jack attended college, receiving his undergraduate degree from the University of Missouri, Columbia, and his law degree from Cumberland University. In 1951, Jack was admitted to the Missouri Bar. He first began practicing law with his father in Harrisonville in 1951 at the law firm that is now Anderson and Milholland P.C. and continued to work there until his retirement in 2003. Also, Jack was elected to four terms as Cass County Prosecuting Attorney, serving in this position from 1954 to 1962. In 1976, he began serving as my campaign treasurer.

Jack also made significant contributions to the community. He served over 25 years on the Board of Directors of Allen Bank and Trust and over 25 years as Municipal Judge for the City of Harrisonville. Jack also was a member of Our Lady of Lourdes Catholic Church in Harrisonville.

Mr. Speaker, Jack was a valuable leader in his church and community who was respected by everyone who knew him. He was a dear friend of mine who had a deep faith. He will be missed by all. I know the members of the House will join me in extending heartfelt condolences to his family.

HONORING MARY MONINGER-ELIA
FOR HER OUTSTANDING SERVICE

HON. ROSA L. DeLAURO

OF CONNECTICUT

IN THE HOUSE OF REPRESENTATIVES

Friday, October 8, 2004

Ms. DeLAURO. Mr. Speaker, it is with great pleasure that I rise today to join the West Haven Federation of Teachers and School Nurses in honoring a very special member of our community—Mary Moninger-Elia. Teacher, advocate, mentor, and friend, Mary has exemplified all that a community leader should be and through her efforts has made a difference in the lives of many.

Our teachers are a vital resource for all of our communities. By giving our children the tools and skills they will need—the foundation on which our young people will build their future success—the contributions teachers make to our children's lives is invaluable. I have often spoke of our nation's need for talented, creative educators ready to help our children learn and grow. Mary was just that kind of teacher.

Mary began her career at West Haven High School where she spent 25 years teaching Home Economics. During her tenure, one of her most interesting additions to the curriculum was the creation of a very successful preschool program. The program paired 3 and 4 year old children with the high school students and served as a tool to teach students how to interact with toddlers. With many students having aspirations of becoming teachers and parents, this innovative approach was a first step in preparing for what one can expect from such young children. After 25 years with high school students, Mary decided to move to a different age group. She moved to Bailey Middle School where she taught both Study Skills and Social Science until her retirement